

**STATE TAX COMMISSION
SPECIAL ITEMS AGENDA
October 14, 2019 Meeting**

Property Tax Exemption Section Items

EXEMPTION PROGRAM	CERTIFICATE NUMBER	COMPANY NAME	LOCAL UNIT	COUNTY	REASON	REQUESTED ACTION
PA 210 of 2005	C2016-015	4 Corners Square, LLC	Township of White Lake	Oakland	4 Corners Square, LLC transferred ownership of one of the four parcels included on Commercial Rehabilitation Exemption Certificate (CREC) No. C2016-015 to 4 Corners Square Flats LLC. The Township of White Lake approved a partial transfer of the certificate by resolution.	Staff recommends that the Commission recognize the partial transfer by issuing an amended certificate No. C2016-015 to 4 Corners Square, LLC for the portion of the facility remaining on the certificate, which includes 8100, 8152, and 8198 Cooley Lake Road with a frozen taxable value of \$202,990 and an investment amount of \$1,650,000. In addition, staff recommends that certificate No. C2016-015A be issued to 4 Corners Square Flats LLC for the portion of the facility that was transferred, which includes 8020 Wadi Boulevard with a frozen taxable value of \$216,140 and an investment amount of \$8,350,000.
PA 147 of 1992	N2017-114	Robert N. & Felicia A. Tokarczyk	City of Detroit	Wayne	A new certificate was issued by the State Tax Commission on June 11, 2019 with an effective date of December 31, 2019. The City of Detroit staff has confirmed that the new facility was substantially completed in 2018 and the certificate's effective date should have been December 31, 2018. The certificate holder has concurred and is requesting an effective date amendment.	Staff recommends that the request be granted, effective December 31, 2018.

PA 147 of 1992	N2017-116	Sam Palazzolo	City of Detroit	Wayne	A new certificate was issued by the State Tax Commission on May 13, 2019 with an effective date of December 31, 2019. The City of Detroit staff has confirmed that the new facility was substantially completed in 2018 and the certificate's effective date should have been December 31, 2018. The certificate holder has concurred and is requesting an effective date amendment.	Staff recommends that the request be granted, effective December 31, 2018.
PA 147 of 1992	N2017-117	Mark A. Niehaus	City of Detroit	Wayne	A new certificate was issued by the State Tax Commission on May 13, 2019 with an effective date of December 31, 2019. The City of Detroit staff has confirmed that the new facility was substantially completed in 2018 and the certificate's effective date should have been December 31, 2018. The certificate holder has concurred and is requesting an effective date amendment.	Staff recommends that the request be granted, effective December 31, 2018.
PA 147 of 1992	N2017-119	Anoop Patel	City of Detroit	Wayne	A new certificate was issued by the State Tax Commission on May 13, 2019 with an effective date of December 31, 2019. The City of Detroit staff has confirmed that the new facility was substantially completed in 2018 and the certificate's effective date should have been December 31, 2018. The certificate holder has concurred and is requesting an effective date amendment.	Staff recommends that the request be granted, effective December 31, 2018.